EXCISE DEPARTMENT.

NOTICE OF SALE OF EXCISE AND OPIUM PRIVILEGES.

Notification No. R. Dis. 50-24, *dated* 14*th March* 1925.

Notice is hereby given that the exclusive privilege of selling, during the twelve months beginning from 1st July 1925 and ending with 30th June 1926, country liquors, intoxicating drugs, and opium in the several shops licensed for the purpose and situated in the several taluks of the Mysore State will be put up to public auction by Deputy Commissioners or Revenue Assistant Commissioners or other officers specially empowered by the Deputy Commissioners of the Districts concerned for the purpose on the dates and at the taluk or sub-taluk headquarter places mentioned in the schedule annexed, subject to the conditions hereinafter set forth :—

Note.—If the sales are not completed on the dates fixed they will be continued on the next following days, close holidays excepted.

2. A complete list of all the shops for which licenses will be granted and a copy of the general and special conditions applicable to all vend-licenses under the Excise and Opium Laws as prescribed by Government in their Notification No. 9208—Ex. 14-18-9, dated 13th February 1920, as amended up to date and published in the *Mysore Gazette*, are available for the information of intending bidders in the Range and Taluk Offices.

CONDITION OF AUCTION SALE.

I. A deposit must be made by each bidder previous to bidding and will be received *by the selling officer on the day of sale.* A deposit of Rs. 50 will ordinarily be required from any person wishing to bid for any important shop or any large number of shops. This will be reduced to Rs. 20 in the case of bidders for not more than two or three shops of an aggregate monthly value of Rs. 50 or less and to Rs. 5 in the case of bidders for single small shops. In the case of shops whose average monthly rental is very small, the selling officer may fix such other reasonable amount as he may deem fit.

1. (*a*) A bidder about whose solvency the sale-conducting officer is not certain will be required to produce either a certificate of solvency from a responsible officer of Government or two respectable persons as sureties for the due fulfilment of his obligation as a purchaser at the sale.

II. The shops will be put up to auction in the order in which they are notified in the schedule unless the selling officer sees reason to change that order. Upset prices will be fixed at the discretion of the selling officer. The rentals and the consumption of the previous three years will be notified for the information of the bidders.

Note 1.—The privilege of vending toddy in any coffee estate or kan may be sold to the planter or kan-holder for any fixed amount not less than Rs 36 per shop per annum.

Note. 2.—Toddy shops in alienated villages whose claims to the Excise Revenue from toddy have been recognised or have not yet been settled shall invariably be sold separately and the amounts connected therewith shall be shown in the accounts under a distinct head. Where Inam shops are sold along with Government shops, when the former cannot be conveniently disposed of individually, the rental of Inam shops will be fixed *pro rata* according as there is increase or decrease for Government shops.

III. Every shop will as a rule, be sold independently. Grouping will be resorted to only under very exceptional circumstances limiting the number of shops so grouped strictly to the necessity of the occasion.

IV. No person will be allowed to bid for another unless he holds a power-of-attorney from him.

V. No shops will be knocked down in the name of two or more persons unless they represent a duly recognised company or firm by means of a power-of-attorney. The selling officer shall refuse to register as a purchaser any one in whose name the bidding has not proceeded.

VI. The officer conducting the sale may, at his discretion, refuse to accept the bid of any person on the ground that it is too low or that he has been convicted by a Criminal Court or has previously been guilty of such a breach of the conditions of a license or of a contract under the Excise Regulation or Opium Act, as to render him undesirable as a holder of a license or that such a course is necessary to prevent arrangements to the detriment of Government interests or for any other valid reason. He may also refuse any bid which he may consider to be purely speculative after recording his reasons for doing so. Village Officers will not be allowed to bid for or to have any pecuniary interest in shops for the sale of intoxicants within the limits of their villages. No defaulter who owes arrears of Excise Revenue to Government should be allowed to bid at the Excise sales unless he produces a certificate from the Deputy Commissioner or District Excise Officer stating that the non-payments of the arrears due by him is due to its not having been determined or to its being in dispute or under correspondence.

VII. The shops will be knocked down to the highest bidder, but the sale will be subject to formal confirmation by the Deputy Commissioner, who shall be at liberty to accept or reject any bid at his discretion. Such formal confirmation will be tantamount to an acceptance of the bid unless revised by the Government on the advice of the Excise Commissioner for special reasons and will be necessary whether the sale be held by the Deputy Commissioner himself or by any officer appointed by him.

VIII. In case of dispute at the time of auction, the selling officer's decision shall be final; and if for any reason the highest bid is rejected, the next highest shall be taken or the shop resold at his discretion.

IX. Shops remaining unsold at the first auction shall ordinarily be disposed of by re-auction or by tender or otherwise at the discretion of the Deputy Commissioner later on.

X. At the close of each day's sale, the deposit made by the unsuccessful bidders will be returned to them. As the auction proceeds, each person whose bid is accepted shall at once, if so required by the selling officer, or otherwise at the close of the day's sale, make a further deposit* which together with the initial deposit made under Condition I, will make up one month's *khist* for each shop. In the case of a foreigner, the initial deposit together with the further deposit will be equal to two months' *khist*, and in the case of a Bagani toddy shop, to four months' *khist*. Should he fail to do so, the deposit made by him under Condition I will be forfeited and the shops will be put up again immediately to auction by the selling officer on the above conditions or otherwise disposed of by the Deputy Commissioner at the risk of the defaulter who will be debarred from bidding again for the same or for any other shop. Successful bidders shall be granted proper receipts for the amount deposited by them.

XI. Persons to whom shops have been knocked down and who have made deposits as provided in Conditions I and X shall leave their address with the selling officer, in order that the confirmation of the sale may be communicated to that address by a notice, and they shall also deposit* such further sum as with the former deposits will make up two months' rent. Such deposit should be paid into Taluk Treasury within seven days from the date of communication of the notice of the Deputy Commissioner's acceptance of the bid by its presentation to themselves or to any adult male member of their family at the place of the said address or by its despatch duly registered by post. They shall then *without unnecessary delay* execute the necessary engagements and take out licenses on the conditions hereinafter set forth. In the case of the purchaser's death after signing the agreement, it will be binding on his heirs and assigns.

XII. If on enquiry subsequent to sale, the purchaser shall be found to be of doubtful solvency or a foreigner having no sufficient property in the Mysore State, he may be required either to deposit twice the sum prescribed in Condition XI *supra* or to get a surety, or sureties, residents of and possessing sufficient property in the Mysore State, to execute a security bond for the due payment of all moneys that may become due by him under the terms of the contract. The bond shall be stamped (Article 32 of Schedule I of the Mysore Stamp Regulation, II of 1900) and also registered at the expense of the purchaser, if the amount secured exceeds Rs. 1,000.

XIII. As soon as the sales are over, the sale-conducting officer shall forward a list of successful bidders with his remarks to the Deputy Commissioner for confirmation of the sales.

XIV. On the failure of any person to make deposit under Condition XI or to comply with the requisition under Condition XII *supra* or to execute engagements and take out licenses as aforesaid, the deposits already made shall be forfeited and the shop promptly be resold. Due publication should always be given to the resale in the localities concerned and among persons likely to bid at the sale.

XV. Resales effected under Condition XIV will be at the risk of the defaulting bidder who will forfeit all gain, and, in the event of loss, will be required to make good the deficiency between the total amount payable for the whole period, under the terms of the original sale and the total amount payable by the successful bidder at the resale. In the latter case, the forfeited deposits will be deducted from the loss arising from the resale and the remainder, if any, will be recoverable from the defaulter in the same manner as if it were an arrear of land revenue. Should, however, the forfeited deposits be greater than the loss by resale the whole of such deposits will be credited to Government. The defaulting bidder will be similarly liable if the privilege is disposed of otherwise than by resale and such disposal results in loss to Government as compared with the original sale. Disposal otherwise than by resale includes closure.

XVI. The deposit referred to in Condition XI or Condition XII as the case may be, will be taken as security for the due performance of the conditions of the license. It may be credited towards the shop-rent due by the licensees for the last months of the lease provided sufficient security is given by them for meeting any further demands (such as fines, etc)., that may be made during the lease.

XVII. The purchaser shall adhere to all the provisions of the Excise and Opium Laws which are in force or which may come into force and of the rules which have been or

may from time to time be framed either by Government or by the Excise Commissioner or by any competent authority.

XVIII. The rates of duty, etc., on the several kinds of excisable articles are as follows:—

Particulars.	Duty	Price	Retail selling price
1. Arrack 35° U. P. per gallon	Rs. a. p. (a) 6 8 0 (b) 5 8 0	Rs. a. p. 1 4 0	Not lower than a minimum Rs. a. p. of (a) 0 4 0 per dram (b) 0 3 0 do
		In quart bottle. / In pint bottle.	Minimum per quart. / Selling price per pint.
2. Jaggory spirit 35° U. P. per gallon ..	6 8 0	Rs. a. p. / Rs. a. p. 3 6 6 / 4 6 6	Rs. a. p. / Rs. a. p. 2 8 0 / 1 4 0
3. Brandy 20° U. P. per gallon	8 0 0	4 11 0 / 5 11 0	
4. Whisky 20° U. P. per gallon .. .	8 0 0	4 10 0 / 5 10 0	
5. Gin 20° U. P. per gallon	8 0 0	4 8 0 / 5 8 0	2 12 0 / 1 6 0
6. Rum 20° U. P. per gallon	8 0 0	5 6 0 / 6 6 0	
7. Milk Punch 15° U. P. per gallon	5 0 0	4 6 0 / 5 6 0	
8. Country Beer per gallon	0 8 0	....	
9. Ganja (per seer of 80 tolas)	20 0 0	1 12 0	Not lower than a minimum of 10 annas per tola.
10. Opium do	..	Issue price Rs. 75 0 0	Not lower than a minimum of Rs. 1-7-0 per tola. (d)
11. RATES OF TREE TAX PER TREE.—	..	....	
	Rs. a. p.		
1. Date	2 8 0		
2. *Cocoanut	4 8 0 *(c)		
3. Palmyra	2 0 0 for		
4. Bagani	2 4 0 half-		
5. Dadsal	1 0 0 year.		

* Deposits may be in cash or other approved security.

(a) For the Cities of Bangalore and Mysore and Bowringpet Taluk. The City of Bangalore includes area within a radius of 5 miles.
(b) In other places.
(c) From 1st July or any subsequent date to 31st December 1925, following and from 1st January 1926 or any subsequent date to 30th June 1926.
(d) The retail selling price of toddy will be not lower than the minimum as noted below:—

No.		Date, cocoant or bagani as the case may be per seer
		Rs. a. p.
1	Bangalore City and also such other parts of the Bangalore Taluk as may be specified by the Deputy Commissioner.	0 2 9
2	In all the remaining places of the State	0 1 0

(1) The rates of Railway and Education Cesses and items on which such cesses are levied, as contemplated in clause III (27) of the Notification No. 9208—Ex. 14-18-9, dated 13th February 1920, are as follows:—

Kind	*Items*	*Districts*	*Rates per rupee.* *Railway Cess* Rs. a. p.	*Edn. Cess.* Rs. a. p.
Toddy ...	Tree tax, tree rent and shop-rent.	Bangalore ...	...	0 0 6
		Tumkur ...	0 0 3	0 0 6
		Mysore ...	0 0 3	...
		Shimoga ...	0 0 3	0 0 6
		Chitaldrug ...	0 0 6	0 0 6
Special Liquor ... Arrack, Ganja ... Majum and Beer	Duty	Kolar ... Kadur ...		...
		Hassan ...		0 0 6

(2) The maximum quantity of excisable articles that can be possessed or permitted to be removed by any person at any one time from any licensed premises without a valid permit as contemplated in clause III (21) of the said notification is limited to—

(1) Arrack and other country spirits, one reputed quart.
(2) Toddy, four imperial quarts or four seers.
(3) Ganja, four tolas.
(4) Opium, one tola.
(5) Foreign liquor, two gallons.

XIX. (1) Power is reserved to the Deputy Commissioners, Shimoga and Kadur Districts to open with the approval of the Excise Commissioner, arrack shops in centres of illicit distillation where arrack will be sold at not less than the minimum retail rate to be fixed by the Deputy Commissioner under special conditions to be specified later on and the licensee of the nearest existing arrack shop will be offered the first refusal to purchase such new shops at a reasonable rent fixed by the Deputy Commissioner.

(2) In the Bangalore City, the working hours of liquor shops (other than toddy shops) should be from 11 A.M. to 8 P.M. No arrack, foreign liquor or beer shop shall be opened before 9-30 A.M., in other places and no other kind of shop before sunrise and no depot or shop shall be kept open on any plea after 8 P.M.

XX. The Rules regulating the sale of Excise Privileges are embodied in Government Notification No. R. 9208—Ex. 14-18-9, dated 13th February 1920, as amended from time to time under notifications duly published in the *Mysore Gazette*.

SCHEDULE.

Date of Sale for 1925-26.

District	Taluk	Date
Bangalore	Bangalore City and Taluk.	15th April 1925, Wednesday
	Anekal ..	18th " Saturday
	Hoskote ..	21st " Tuesday
	Devanhalli ..	24th " Friday
	Dodballapur ..	27th " Monday
	Nelamangala ..	30th " Thursday
	Magadi ..	4th May 1925, Monday
	Channapatna ..	7th " Thursday
	Kankanhalli ..	11th " Monday
Kolar	Kolar ..	4th May 1925, Monday
	Bowringpet ..	6th " Wednesday
	Malur ..	9th " Saturday
	Mulbagal ..	12th " Tuesday
	Chintamani ..	16th " Saturday
	Srinivaspur ..	18th " Monday
	Sidlaghatta ..	22nd " Friday
	Chikballapur ..	23rd " Saturday
	Bagepalli ..	25th " Monday
	Goribidnur ..	28th " Thursday
Tumkur	Tumkur ..	16th April 1925, Thursday
	Kunigal ..	18th " Saturday
	Gubbi ..	21st " Tuesday
	Tiptur ..	23rd " Thursday
	Chiknayakanhalli ..	27th " Monday
	Sira ..	1st May 1925, Friday
	Maddagiri ..	4th " Monday
	Pavagada ..	7th " Thursday
Mysore	Mysore ..	8th April 1925, Wednesday
	Heggaddevankote ..	11th " Saturday
	Gundlupet ..	14th " Tuesday
	Chamrajnagar ..	16th " Thursday
	Yelandur ..	18th " Saturday
	Nanjangud ..	22nd " Wednesday
	T.-Narsipur ..	24th " Friday
	Yedatore ..	27th " Monday
	Hunsur ..	29th " Wednesday
Mysore—*concld.*	Seringapatam ..	2nd May 1925, Saturday
	Krishnarajpete ..	4th " Monday
	Nagamangala ..	7th " Thursday
	Mandya ..	9th " Saturday
	Malvalli ..	11th " Monday
Hassan	Hassan ..	15th April 1925, Wednesday
	Channarayapatna ..	18th " Saturday
	Hole-Narsipur ..	21st " Tuesday
	Arkalgud ..	24th " Friday
	Saklespur ..	29th " Wednesday
	Arsikere ..	4th May 1925, Monday
	Belur ..	7th " Thursday
Kadur	Mudgere ..	14th April 1925, Tuesday
	Sringeri ..	17th " Friday
	Koppa ..	18th " Saturday
	Narasimharajapura ..	21st " Tuesday
	Tarikere ..	23rd " Thursday
	Kadur ..	27th " Monday
	Chikmagalur ..	29th " Wednesday
Shimoga	Sagar ..	27th April 1925, Monday
	Sorab ..	29th " Wednesday
	Shikarpur ..	2nd May 1925, Saturday
	Channagiri ..	5th " Tuesday
	Shimoga ..	7th " Thursday
	Tirthahalli ..	11th " Monday
	Nagar ..	14th " Thursday
	Honnali ..	18th " Monday
Chitaldrug	Chitaldrug ..	6th April 1925, Monday
	Davangere ..	9th " Thursday
	Hosdurga ..	14th " Tuesday
	Holalkere ..	17th " Friday
	Hiriyur ..	22nd " Wednesday
	Challakere ..	24th " Friday
	Molakalmuru ..	30th " Thursday
	Jagalur ..	7th May 1925, Thursday

N.B.—Except in Mysore where the sales of that taluk will, as usual, be conducted in the Public Office Buildings, the sale in other taluks, will be held in the respective Taluk Cutcherries.

V. R. THYAGARAJA IYER,
Excise Commissioner
in Mysore.